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ADMINISTRATIVE AND FINANCIAL MATTERS

Audit reports: Executive summaries and report on implementation by the secretariat

Note by the Executive Secretary

CONTENTS

		Paragraphs	Page
I.	INTRODUCTION	1 - 5	3
	A. Mandate	1 - 4	3
	B. Scope of the note	5	3
II.	REPORT OF THE UNITED NATIONS BOARD OF AUDITORS ON THE FINANCIAL STATEMENTS FOR THE BIENNIUM 1996-1997	6 - 19	4
	A. The financial statements	6 - 12	4
	B. Report of the Board of Auditors	13 - 19	8

		Paragraphs	Page
III.	AUDIT REPORT BY THE UNITED NATIONS OFFICE OF INTERNAL OVERSIGHT SERVICES (OIOS)	20 - 25	10
	A. Executive summary of the OIOS report	20	10
	B. General comments by the secretariat on the report	21 - 25	11
	C. Specific recommendations and status of implementation		12

I. INTRODUCTION

A. Mandate

1. Paragraph 18 of the UNFCCC financial procedures (FCCC/CP/1995/7/Add.1, decision 15/CP.1, annex I) stipulates that "the accounts and financial management of all funds governed by these financial procedures shall be subject to the internal and external audit process of the United Nations."

2. The Office of Internal Oversight Services (OIOS) of the United Nations conducted an audit of the Convention secretariat in Bonn from September to October 1997 and in Geneva from December 1997 to January 1998. The objectives of the audit were "to evaluate the adequacy of the administrative and financial arrangements and internal controls of the secretariat to ensure that financial and operational information was reliable and timely; mandates, resolutions, policies and plans were complied with; assets were safeguarded; and value for money was achieved in the use of available resources" (FCCC/CP/1998/INF.1, para. 5). The auditors reviewed the records of the secretariat in the areas of accounting, personnel management, procurement practices and property management.

3. In May 1998, the external auditors audited the UNFCCC financial statements of 1996-1997 and conducted a management review of conference support arrangements of the UNFCCC. On the basis of this audit, the United Nations Board of Auditors has submitted its report on the financial statements for the biennium ending 31 December 1997.

4. The reports identified a number of weaknesses in the administrative procedures of the secretariat, especially in the early stages of its existence, and focused on financial planning, availability of clear guidelines and procedures, and shortage of trained staff. The reports made useful suggestions and specific recommendations on how to improve the administrative and financial management in the light of the rules and guidelines of the United Nations.

B. Scope of the note

5. This document is divided into two main sections. Section II contains the audited financial statements for the biennium 1996-1997, the summary report of the United Nations Board of Auditors and a brief comment by the secretariat on the summary report. Section III consists of the summary audit report of the OIOS and comments by the secretariat on the report, as well as a description of the status of implementation by the secretariat of the recommendations made by the OIOS. The full text of the OIOS report is provided in document FCCC/CP/1998/INF.1. The complete report of the Board of Auditors is attached to the audited financial statements for the biennium 1996-1997 (FCCC/CP/1998/9).

II. REPORT OF THE UNITED NATIONS BOARD OF AUDITORS ON THE FINANCIAL STATEMENTS FOR THE BIENNIUM 1996-1997

A. The financial statements

6. The audited financial statements for the biennium 1996-1997 are provided in tables 1, 2 and 3. Table 1 reflects income and expenditures (by object of expenditure), table 2 contains the assets and liabilities of the secretariat, and table 3 shows the actual expenditures by programme. The contents of these tables are briefly explained in the following paragraphs. Elaborate explanations on the financial statements, which were jointly prepared by the secretariat and the United Nations Office at Geneva, are provided in document FCCC/CP/1998/9.

1. Trust Fund for the Core Budget of UNFCCC

Income

7. Table 1 of the audited financial statements shows an income of US$ 15,964,672 for the core budget during the biennium. This amount includes all the indicative contributions of $13,767,634 for the biennium (in spite of the fact that $1,311,726 was still outstanding by 31 December 1997), voluntary contributions of $1,961,231 by the host country, accrued interest of $223,307 and miscellaneous income of $12,500.

Expenditures by object of expenditure

8. Expenditures for the biennium 1996-1997 under the core budget amounted to $12,881,319. Out of this total, $8,352,047 or 65 per cent was spent on staff and other personnel costs, $3,049,688 or 24 per cent was used to cover operational costs such as equipment, travel, grants and common services, while the remaining amount of $1,479,584, which is equivalent to 13 per cent of the direct expenditures was retained by the United Nations for programme support costs (overheads).

Expenditures by programme

9. Table 3 provides the grouping of the actual expenditure figures by programme, in comparison to the approved budget for each programme. Although some of the programmes, notably implementation and planning, have overspent their allocated budget, the over-expenditures have been covered by the savings under other programmes. In fact, while the overall budget for the biennium (excluding the programme support and reserve) was $14,536,500, the direct actual expenditures amounted to only $11,381,419 or 78 per cent of the approved budget. The prediction of 1996-1997 expenditures and the reasons for the variation of expenditures in comparison to the approved budget had been provided by the secretariat in document FCCC/SBI/1997/18.

Carry-over balance

10. The statements show reserves and fund balances as at 31 December 1997 under the core budget as $4,056,685, while the secretariat reported a carry-over balance of only $2,744,959. The difference of $1,311,726 is the unpaid balance at the end of the year, which was included as income in the statement prepared by the United Nations, while the secretariat, in its report, recognized income on the basis of paid contributions (see FCCC/CP/1998/8, para. 11).

2. Trust Fund for Participation in the UNFCCC Process

11. The contributions to the Trust Fund for Participation in the UNFCCC Process amounted to $2,635,253. Together with transfers of $2,276,786 made at the beginning of the biennium and the accrued interest, the total income under this trust fund at the end of the biennium amounted to $4,946,640. The actual expenditures amounted to $3,909,523, resulting in a carry-over balance of $1,037,117 to the beginning of the 1998-1999 biennium.

3. Trust Fund for Supplementary Activities

12. In the 1996-1997 statements, the Trust Fund for Supplementary Activities includes the Bonn Fund, as the latter was not treated as a separate account prior to 1 January 1998. The total contributions for the supplementary activities therefore amounted to $5,510,890, of which $3,948,128 is for the Bonn Fund. Including the $483,384 transferred from the funds of the interim secretariat at the beginning of the biennium and the $86,242 accrued interest, the total income for supplementary activities amounted to $6,080,516, while the total expenditures amounted to $3,985,732, leaving a balance of $2,094,784.

Table 1. United Nations Framework Convention on Climate Change:

Statement of income and expenditure and changes in reserves and fund balances for the biennium 1996-1997 as at 31 December 1997
(United States dollars)

	TRUST FUND FOR THE CORE BUDGET OF UNFCCC FC	TRUST FUND FOR PARTICIPATION IN THE UNFCCC PROCESS FI	TRUST FUND FOR SUPPLEMENTARY ACTIVITIES FR	TOTAL
INCOME				
Indicative contributions	13,767,634	-	-	13,767,634 /a
Pledged contributions	1,961,231	2,517,966	5,510,890	9,990,087 /a
Received under inter-organization arrangements	-	117,287	-	117,287
Interest income	223,307	34,601	86,242	344,150
Miscellaneous income	12,500	-	-	12,500
TOTAL INCOME	15,964,672	2,669,854	5,597,132	24,231,658
EXPENDITURE				
Staff and other personnel costs	8,352,047	-	1,509,892	9,861,939
Travel	565,949	3,314,564	265,043	4,145,556
Contractual services	121,351	-	41,234	162,585
Operating expenses	675,497 /b	164,066 /c	1,671,059 /d	2,510,622
Acquisition	636,095	-	37,094	673,189
Fellowships, grants and other	1,050,796	-	27,200	1,077,996
Total direct expenditure	11,401,735	3,478,630	3,551,522	18,431,887
Programme support costs	1,479,584	430,893	434,210	2,344,687
TOTAL EXPENDITURE	12,881,319	3,909,523	3,985,732	20,776,574
Excess (shortfall) of income over expenditures	3,083,353	(1,239,669)	1,611,400	3,455,084
Prior period adjustments	1,452	-	-	1,452
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES	3,084,805	(1,239,669)	1,611,400	3,456,536
Transfers (to) from reserves and other funds	971,880 /e	2,276,786 /f	483,384 /g	3,732,050
Refund to donors	-	-	-	-
Savings on prior period obligations	-	-	-	-
RESERVES AND FUND BALANCES: BEGINNING OF PERIOD	-	-	-	-
RESERVES AND FUND BALANCES: END OF PERIOD	4,056,685	1,037,117	2,094,784	7,188,586

Footnotes: see table 2.

Table 2. United Nations Framework Convention on Climate Change:

Statement of assets, liabilities, and reserves and fund balances
for the biennium 1996-1997 as at 31 December 1997
(United States dollars)

	TRUST FUND FOR THE CORE BUDGET OF UNFCCC	TRUST FUND FOR PARTICIPATION IN THE UNFCCC PROCESS	TRUST FUND FOR SUPPLEMENTARY ACTIVITIES	
	FC	FI	FR	TOTAL
ASSETS				
Cash and term deposits	3,080,268	1,332,550	2,111,671	6,524,489
Investments	-	-	-	-
Indicative contributions receivable	1,311,726	-	-	1,311,726
Inter-fund balances receivable	201,590	1,113,543	-	1,315,133
Other accounts receivable	974,354 /h	800	162,705	1,137,859
Operating funds provided to executing agencies	-	-	-	-
TOTAL ASSETS	5,567,938	2,446,893	2,274,376	10,289,207
LIABILITIES				
Inter-fund balances payable	-	-	38,507	38,507
Other accounts payable	259,306	279,576	18,667	557,549
Unliquidated obligations	1,206,726	1,130,200	122,418	2,459,344
Contributions/payments received in advance	45,221	-	-	45,221
TOTAL LIABILITIES	1,511,253	1,409,776	179,592	3,100,621
RESERVES AND FUND BALANCES				
Operating reserves	-	94,244	297,105	391,349
Working capital reserve	528,248	-	-	528,248
Cumulative surplus (deficit)	3,528,437	942,873	1,797,679	6,268,989
TOTAL RESERVES AND FUND BALANCES	4,056,685	1,037,117	2,094,784	7,188,586
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	5,567,938	2,446,893	2,274,376	10,289,207

/a The contributions received are all in convertible currencies.

/b Including loss on exchange of US$ 20,317.

/c Including loss on exchange of US$ 164,066.

/d Including loss on exchange of US$ 211,446.

/e Representing funds transferred from United Nations Headquarters to United Nations Office at Geneva from fund GM.

/f Representing MK funds transferred from United Nations Headquarters for US$ 2,191,819 and US$ 84,967 received from fund FR.

/g Representing transfer from ZH fund (UNCTAD) for US$ 568,351 less US$ 84,967 transferred to fund FI.

/h Including US$ 281,165 representing salary advances to new staff members which will be cleared to expenditure in 1998.

Table 3. United Nations Framework Convention on Climate Change:

The Core Budget: Status of expenditures against budget
for the biennium 1996-1997 ended 31 December 1997

(United States dollars)

Budget classification	Approved budget	Expenditure	Balance	Expenditure/ budget percentage
Policy-making organs	1,072,100	1,206,717	-134,617	113
Executive direction and management	1,195,000	1,214,294	-19,294	102
Communication, assessment and review	4,873,900	2,781,786	2,092,114	57
Financial and technical cooperation	2,148,600	1,061,442	1,087,158	49
Intergovernmental and information support	4,464,900	4,010,900	454,000	90
Implementation and planning	782,000	1,126,596	-344,596	144
TOTAL	14,536,500	11,401,735	3,134,765	78

B. Report of the Board of Auditors[1]

1. Summary report by the Board of Auditors

13. "The Board of Auditors has audited the operations for the United Nations Framework Convention on Climate Change (UNFCCC). The Board also validated the financial statements of UNFCCC for the biennium ended 31 December 1997, and also conducted a management review of the conference support arrangements of the UNFCCC.

14. The Board's main findings are:

a. There were uncertainties regarding the precise division of responsibility for accounting and the financial statements as between UNFCCC and the United Nations Office at Geneva (UNOG);

b. To improve planning of major conferences, UNFCCC has established a planning forum to coordinate different strands of activity and recruited a conference manager to coordinate logistics and monitor progress;

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[1] Document FCCC/CP/1998/9.

c. UNFCCC did not routinely use a check-list of procedures, or have a manual, for setting up and organizing a major conference; nor did it draw up action plans for organizing the major conferences;

d. UNFCCC did not identify the costs of organizing each major conference, including those costs borne by the United Nations Office at Geneva;

e. The secretariat had established a sound system for evaluating major conferences. However, there was scope for broadening the coverage of questionnaires, for example to include more substantive issues, and for encouraging a better response rate;

f. UNFCCC should, jointly with the United Nations Department of Management and UNOG, undertake the planned review of administrative arrangements of the UNFCCC as a matter of priority, in order to strengthen and clarify accountability.

15. Key recommendations made by the Board are:

a. The procedures and operational requirements for servicing major conferences should be incorporated into a Conference Support Manual, to include a check-list of key procedures;

b. The secretariat should establish the cost of each major conference it organizes."

2. Comments by the secretariat on the summary report by the Board of Auditors

16. The main focus of the Board of Auditors has been on the 1996-1997 financial statements and the conference support arrangements. The secretariat was grateful for the useful recommendations made by the Board, and started to implement them soon after the visit of the auditors. On the financial issues, the Board of Auditors reiterated the observations made by the Office of Internal Oversight Services regarding the need for clear definition of responsibilities between UNFCCC in Bonn and the United Nations Office at Geneva. As indicated in section IV of document FCCC/CP/1998/8, the Executive Secretary is in the process of reviewing the administrative arrangements with the United Nations. Any development in this area will be reported in document FCCC/CP/1998/8/Add. 1.

17. Regarding conference support arrangements, the audit has made two main recommendations - to prepare a Conference Support Manual, including a check-list of key procedures, and to establish the cost of each major conference organized by the secretariat.

18. During the last biennium, the secretariat has been planning and servicing UNFCCC meetings in Bonn and elsewhere with relatively less assistance by the United Nations. It has developed its own check-list of procedures based on the unique and practical experience it has gained since its move to Bonn. Although the informal check-list is still in draft form, UNFCCC

conferences have been successfully planned and arranged based on it. Should there be a need for a comprehensive manual, the secretariat plans to develop the existing check-list into a formal manual.

19. The secretariat agrees that there is a need to establish the costs of each conference it organizes. The costs borne directly by the trust funds it administers are available to the auditors. However, since the main costs of UNFCCC conferences are covered by the United Nations, a detailed cost estimate of the expenditure incurred by the United Nations is not available to the secretariat. Moreover, when meetings are held away from Bonn, the exact cost to the host country is not known to the secretariat.

III. AUDIT REPORT BY THE UNITED NATIONS OFFICE OF INTERNAL OVERSIGHT SERVICES (OIOS)

A. Executive summary of the OIOS report[2]

20. "After the relocation of the UNFCCC secretariat from Geneva to Bonn, it gradually assumed the administrative and financial functions previously performed by the United Nations Office at Geneva (UNOG) based on authority delegated by the United Nations Secretariat. To perform these functions properly, the UNFCCC secretariat needs to improve its internal controls in the areas of finance, procurement, contracts and property management, personnel and consultants. Our main findings were as follows:

- A strategic plan encompassing goals, concrete processes and procedures, and performance standards should have been prepared at the beginning of the operations in Bonn. Training of UNFCCC secretariat staff also needed to be better organized and planned.

- Internal control procedures needed to be documented. Within the internal management information system there was no linkage between the finance, procurement and property management functions. Financial planning and reporting practices for the trust funds were not well established. Several personnel policy documents remained in draft form.

- At the critical moment when operations in Bonn started, the UNFCCC secretariat did not have staff possessing the requisite knowledge and administrative experience. Job descriptions were inaccurate resulting in poor alignment of functions against posts. There were cases of non-compliance with internal control procedures, and an inadequate division of responsibilities existed in the areas of bidding and verification of invoices.

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[2] Document FCCC/CP/1998/INF.1.

- There was a one-year backlog in establishing claims for the reimbursement of the value-added tax (VAT). The system of recording advances needed improvement and an accounts receivable reconciliation system had to be established. Discount identification and matching had to be introduced. The existence of two systems of blocking the funds is prone to the risk of duplication. Control over vendor claims payment needed to be reinforced.

- The delegation of authority to the UNFCCC for procurement matters needed to be clarified. The procurement staff did not receive substantial training. No segregation of duties existed, the involvement of substantive offices in the procurement process was excessive and the provisions of the Procurement Manual were not always complied with.

- The review of records revealed that no master list of non-expendable property and special items existed, property records were not reconciled, results of physical inventories were not analysed and there were deficiencies in the identification of equipment.

- Staff dealing with personnel matters did not receive relevant training. Weaknesses were noted in the organization of personnel files, and procedures on overtime and attendance required clarification.

- Numerous provisions of the relevant Administrative Instruction for the employment of consultants were not complied with.

- The system for recovery of the cost of personal telephone calls by staff needed improvement."

B. General comments by the secretariat on the report

21. The secretariat is appreciative of the useful observations and practical comments made by the auditors, both during their visit and in the written report. Most of the recommendations made under the audit report, which were received on 29 April 1998, have been implemented.

22. Before the receipt of the report itself, the secretariat had expected to see its draft so that the comments and clarifications by the secretariat could be incorporated in the final report, as is the normal United Nations practice. The fact that the secretariat did not have an opportunity to comment on the draft has resulted in some comments that reiterate explanations given verbally to the internal auditors during their visit.

23. Many of the recommendations point to a need for the strengthening of internal controls and for more administrative rigour to be applied. As the audit report notes, administrative staff of UNFCCC are already over-extended. This means that only with increased staff resources can many of the recommendations be fully implemented. In the view of the secretariat, the current

level of remittance from the 13 per cent programme support charge is insufficient to allow for adequate staffing of the UNFCCC administrative unit.

24. The auditors have pointed to several instances where a clearer definition of responsibilities between UNOG and UNFCCC is required. The secretariat shares this view. The secretariat believes that the problems can only be addressed through a fundamental change by shifting the bulk of the responsibilities for administration to the secretariat in Bonn, along with the corresponding overhead resources. Discussions to effect this change have been initiated with UNOG and United Nations Headquarters. A revision of the delegation of authority is anticipated. (See also FCCC/CP/1998/8.)

25. A key conclusion of the audit report, which the secretariat endorses, is that the UNFCCC was not adequately prepared, from an administrative point of view, for the relocation to Bonn. Efforts to redress this situation in 1997 were further hampered by the heavy meeting schedule in preparation for the third session of the Conference of the Parties in Kyoto (December 1997) which demanded large portions of management time. Major advances have been made in 1998.

C. Specific recommendations and status of implementation

Recommendation by OIOS	Reply by UNFCCC and status of implementation
Rec# AE97/49/1/001 We recommend that the UNFCCC secretariat establish well-defined systems of internal control in all areas of finance and administration; give proper attention to strategic planning and performance management; and take concrete steps to enhance performance planning and training for UNFCCC secretariat staff.	The secretariat is in the process of further developing administrative guidelines. So far, guidelines on travel procedures, funding of travel by delegates to meetings and recruitment of short-term staff have been developed, and other guidelines are under development. "Personnel Policy in the UNFCCC secretariat: Appointment and Career Development" was endorsed by the Assistant Secretary-General, Department for Human Resources Management and now serves as the basis for recruitment in UNFCCC.
Rec# AE97/49/1/002 We recommend that the UNFCCC document the information technology links among finance, procurement and property management, and reinforce financial planning and reporting practices for the trust funds.	Since the establishment of the secretariat, PC-based simple database programmes have been established and are still in use. In addition, the secretariat has initiated action to establish and maintain a financial management information system to facilitate better financial planning and control, which will also be used as a basis for preparation of financial reports to Parties and other donors.

Rec# AE97/49/1/003 We recommend that the UNFCCC give more careful consideration to staffing the secretariat's administrative and financial areas. UNFCCC management should prepare accurate and up-to-date job descriptions, establish clear division of responsibilities in critical areas, and ensure that cases are presented to the UNOG Committee on Contracts on a timely basis.	All job descriptions in the secretariat, including those in administration, were revised and classified this year. Job descriptions are now clearly differentiated by tasks. All relevant procurement cases are now presented to the Committee on Contracts in a timely manner.
Rec# AE97/49/1/004 Eliminate the backlog in claims for reimbursement of value-added tax (VAT).	The first VAT reimbursement from July 1996 to June 1997 was received by the secretariat in April 1998. We are now in the process of compiling claims for the second half of 1997 and the first half of 1998.
Rec#AE97/49/1/005 Improve the system of recording advances, and regularly prepare ageing reports and reconcile accounts receivable.	All advance payments, such as salary advances, travel advances, private telephone charges and VATs are recorded in the imprest account against a special account number designated by UNOG.
Rec#AE97/49/1/006 Enhance the accounts payable system by including procedures to avoid duplicate payments and ensure availing of discounts. Steps should also be taken to integrate the two existing systems of funds blocking to avoid possible duplication.	Blocks of obligating document numbers (PT8s, MODs, purchase orders) are now regularly assigned by UNOG to UNFCCC and, as far as applicable, payables are properly obligated in advance. Since all obligating documents (with the exception of purchases of over $50,000) are issued by the secretariat, there is no possibility of duplication.
Rec#AE97/49/1/007 We recommend that the UNFCCC request the UNOG Purchase and Transportation Section to review the procurement procedures for completeness and accuracy.	A full review of the procurement procedures is being undertaken. New guidelines will be developed.
Rec#AE97/49/1/008 Ensure that the duties of staff dealing with procurement matters are properly segregated and they are provided with substantive procurement training.	The procurement assistant had two weeks of training in various areas of procurement at UNOG in June 1998. Steps have been taken to rectify the situation as regards segregation of duties.
Rec#AE97/49/1/009 Ensure that the involvement of requisitioners in the procurement process is limited to the preparation of specifications and the technical evaluation of bids.	The involvement of technical staff in the requisitioner's office is now limited to preparation of specifications of the required goods and services. The administrative staff contact the suppliers for price quotations and the issuance of contracts and purchase orders.
Rec#AE97/49/1/010 Ensure that the provisions of the United Nations Procurement Manual are complied with to the extent possible, and that the reasons for any exceptions to established procurement policies are appropriately documented.	As recommended, a file on procurement instructions and guidelines issued by the United Nations and internal policies on procurement is compiled and maintained regularly. The guidelines are strictly followed. Reasons for exceptions, if any, are explained clearly.

Rec#AE97/49/1/011 Prepare a complete list of non-expendable property and special items in conformity with United Nations requirements, reconcile this list with the results of physical inventories taken in Geneva and Bonn, and report any cases of missing equipment items to the UNOG Property Survey Board for appropriate action.	Action has been initiated to deal with the inventory problem, but it must still be completed. As soon as the exercise is finalized, a report and analysis on cases of missing items, if any, will be made to the Property Survey Board of UNOG.
Rec#AE97/49/1/012 Rectify the deficiencies in tagging equipment, establish a system for authorizing the temporary removal of equipment from UNFCCC premises, and consider insuring computer equipment against loss or damage.	Plans are under way to introduce an appropriate standard statement which will be signed by staff members who borrow such equipment to show that they will be liable for the equipment if lost or damaged out of negligence. All UNFCCC computers are ensured against loss or damage.
Rec#A97/49/1/013 We recommend that the UNFCCC clarify with United Nations Headquarters its authority for the establishment of posts.	The question of authority to establish posts has been clear from the beginning. Posts funded from the UNFCCC core budget are approved by the Conference of the Parties. The Executive Secretary has the authority to create posts under extra-budgetary activities.
Rec#A97/49/1/014 We also recommend that UNOG provide the quarterly personnel reports regularly and punctually	This recommendation applies to UNOG, and we are pleased to note that UNOG has started providing UNFCCC with quarterly personnel reports.
Rec#A97/49/1/015 We recommend that the UNFCCC ensure that substantive training is provided to the staff dealing with personnel matters, and that the procedures on overtime and attendance are clarified and followed.	Our request to train the Personnel Assistant, as recommended, has not been accepted by UNOG in view of the fact that UNOG believes that the secretariat should hire a qualified Personnel Officer who is capable of training other personnel staff. On related points, procedures for overtime and attendance are clear and are followed. Managers are responsible for monitoring attendance.
Rec#A97/49/1/016 We recommend that the UNFCCC secretariat assure that staff involved in the recruiting of consultants are properly trained, a roster of consultants is established, and that the provisions of ST/AI/296 for the engagement of consultants are complied with.	The secretariat confirms that all recommendations made in this area have been implemented.
Rec# A97/49/1/017 We recommend that the UNFCCC secretariat improve the implementation of its system for recovering the cost of personal telephone calls.	The system of recovering the cost of personal telephone calls has been significantly improved. The secretariat has introduced a system for identifying personal calls regularly and for the timely deduction of their costs from the staff members' salary where applicable.

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